

Form 210A (10/06)

## United States Bankruptcy Court

SOUTHERN District Of NEW YORK

In re LEHMAN BROTHERS HOLDINGS,

Case No. 08-13555 (JMP)

### TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a).  
Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the  
transfer, other than for security, of the claim referenced in this evidence and notice.

CVI GVF (Lux) Master S.a.r.l.  
Name of Transferee

CQS ABS Master Fund  
Name of Transferor

Name and Address where notices to transferee  
should be sent: c/o CarVal Investors UK Limited  
Knowle Hill Park  
Fairmile Lane  
Cobham  
Surrey KT11 2PD  
United Kingdom

Phone: \_\_\_\_\_  
Last Four Digits of Acct #: \_\_\_\_\_

Court Claim # (if known): 20766  
Amount of Claim: \$28,157,438.00  
Date Claim Filed: 09/21/2009

Phone: \_\_\_\_\_  
Last Four Digits of Acct. #: \_\_\_\_\_

Name and Address where transferee payments  
should be sent (if different from above):

Phone: \_\_\_\_\_  
Last Four Digits of Acct #: \_\_\_\_\_

I declare under penalty of perjury that the information provided in this notice is true and correct to the  
best of my knowledge and belief.

By: /s/ David Short  
Transferee/Transferee's Agent

Date: September 7, 2010

*Penalty for making a false statement:* Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

**EXHIBIT D**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

Ch-11 LEHMAN BROTHERS HOLDINGS, INC.

Debtor

Case No. 08-13555 (JMP)

Chapter 11

**NOTICE OF TRANSFER OF CLAIM  
PURSUANT TO RULE 3001(e)**

PLEASE TAKE NOTICE that any and all claims of CQS ABS Master Fund Limited ("Assignor") that are scheduled by the Debtor(s) and or filed as an original or amended Proof of Claim against the Debtor(s), including but not limited to the following:

Proof of Claim Amount
\$28,157,438.00

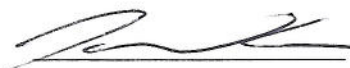
Proof of Claim No.
20766

have been transferred and assigned to CVI GVF (Lux) Master S.a.r.l. ("Assignee"). The signature of Assignor on this document is evidence of the transfer of the claims and all rights thereto.

Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Bankruptcy Rules, and stipulates that an order may be entered recognizing this Assignment as an unconditional assignment and the Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to the Assignee.

ASSIGNEE: CVI GVF (Lux) Master S.a.r.l.  
Address: c/o CarVal Investors UK Limited  
Knowle Hill Park  
Fairmile Lane  
Cobham  
Surrey KT11 2PD  
United Kingdom  
BY CARVAL INVESTORS UK LIMITED

ASSIGNOR: CQS ABS Master Fund  
Address: c/o CQS (UK) LLP  
Attn: Head of Legal  
5<sup>th</sup> Floor  
33 Grosvenor Place  
London, SW1X 7HY  
United Kingdom

Signature: 

Name:

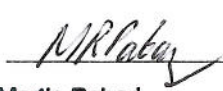
DAVID SHORT

Title:

OPERATIONS MANAGER

Date:

2nd September 2011

Signature: 

Name:

Martin Faber

Title:

Managing Member, CQS (UK) LLP

Date: